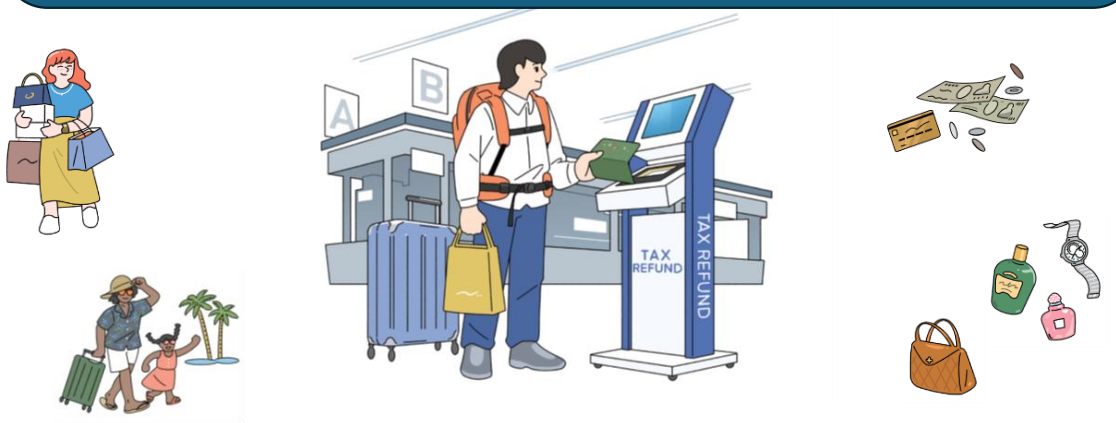
Tax Exemption (Refund) Procedure Guide for Foreign Visitors



POINT 1 About the Purchase of Tax-Exempt Goods

Tax-exempt goods are **purchased at the tax-inclusive price (including consumption tax)**.



POINT 2 About the Departure Procedures (Customs Confirmation)

To receive a refund of the consumption tax on tax-exempt goods, you must complete the procedure at the tax refund kiosk installed at your departure airport or seaport.





POINT 3 About the Consumption Tax Refund

After customs confirmation is complete, an amount equivalent to the consumption tax will be refunded from the tax-free or other relevant retailer through the method you registered.



Departure Procedure (Customs Confirmation) Steps①

Before checking in your baggage, scan your passport at the tax refund kiosk.





Departure Procedure (Customs Confirmation) Steps②

If a green result is displayed,
customs inspection is not required
(procedure complete).

Completed/
Approved

Not
Completed





If a red result is displayed,
you must proceed to the customs inspection area to have your tax-exempt goods inspected.





If this screen appears, you must undergo Customs confirmation.

Departure Procedure (Customs Confirmation) Steps③

Once the procedure is complete, proceed to the boarding gate with your tax-exempt baggage, either checked in or carried with you.



About Possession of Tax-Exempt Goods

If you are not in possession of even one of the tax-exempt goods included in a single purchase transaction (receipt, etc.), you will be unable to complete the procedure for any of the goods included in that same transaction. At the time of the procedure, you must have all purchased tax-exempt goods with you; you cannot take only some of them out of Japan separately.



About Baggage Check-in

Since all tax-exempt goods must be presented during customs confirmation, if you check tax-exempt goods before completing the procedure, you will not be eligible for a tax refund. You cannot retrieve baggage that has already been checked in with an airline or similar carrier in order to complete the tax refund procedure.

About Completion of Customs Confirmation (Customs Inspection)

Customs confirmation (including customs inspection where required) must be completed before check-in (baggage drop). This may take time depending on congestion. Please arrive at the airport or port with plenty of time to spare. If the inspection is discontinued midway due to circumstances on the part of the tax-exempt purchaser—such as not making it in time for check-in—customs confirmation will not be considered complete.

About Shipping Separately (Delivery Service)

If tax-exempt goods are shipped separately before customs confirmation, you will not receive a refund. Additionally, tax-exempt goods that have undergone customs confirmation must be taken out of Japan by the traveler themselves.



If Consumed or Not in Possession

If you have consumed all or part of your tax-exempt goods prior to departure and are no longer in possession of them, the tax refund procedure cannot be completed. If this applies to you, please inform a customs officer (at the counter) before the procedure.

Export Obligation After Customs Confirmation

Tax-exempt goods that have undergone customs confirmation must be taken out of Japan without delay. Failure to do so may result in the collection of tax equivalent to the exempted consumption tax and/or penalties under the Consumption Tax Act.

About Departing Japan via a Domestic-to-International Flight Connection

The tax refund procedure must be completed at the international departure airport. Therefore, when taking a connecting flight, please carry your purchased tax-exempt goods as carry-on baggage rather than checking them through, or retrieve your checked baggage upon arrival at the international departure airport.

When Departing Japan by Cruise Ship or Similar Vessel and Disembarking Abroad

If you are departing Japan by cruise ship or similar vessel (including ferries) and disembarking abroad, please complete the tax refund procedure at the final domestic port of call (the procedure cannot be completed at domestic ports of call along the way). Please be aware that the tax refund procedure may not be possible in certain circumstances, such as if the vessel does not call at the final domestic port due to bad weather or other reason. (If the procedure cannot be completed, a refund will not be issued.)

When Using a Cruise Departing and Returning to Japan



If you enter Japan, travel on a domestic cruise ship that calls at ports abroad and then depart Japan from a domestic airport or seaport, please complete the procedure at the airport or seaport from which you depart at the end of your entire itinerary.

Tips !





➢ What do I need for the procedure？

You will need your passport and all tax-exempt goods you have purchased.



➢ When should I complete the procedure？

The procedure must be completed before check-in (baggage drop) at your departure airport or seaport.



➢ Where can I complete the procedure？

The procedure can be completed at the tax refund kiosk installed at your departure airport or seaport.



➢ How will I receive my refund？

After customs confirmation, your refund will be issued by the tax-free or other relevant retailer through the method you registered. For inquiries regarding the refund, please contact the tax-free or other relevant retailer.

For more information, visit our website



- About the Tax Exemption (Refund) System for Foreign Visitors

Japan Tourism Agency website

- About the Departure Procedures

Japan Customs website

National Tax Agency website

- About the locations of tax refund kiosks at airports and seaports

Japan Customs website

